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**Fifth Committee**

**Summary record of the 16th meeting**
Held at Headquarters, New York, on Tuesday, 26 October 1999, at 3 p.m.

*Chairman*: Ms. Wensley ..... (Australia)
*Chairman of the Advisory Committee on Administrative and Budgetary Questions*: Mr. Mselle

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Agenda item 117: Financial reports and audited financial statements, and reports of the Board of Auditors (*continued*)

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*The meeting was called to order at 3.05 p.m.*

**Agenda item 117: Financial reports and audited financial statements, and reports of the Board of Auditors** (*continued*) (A/54/5/Add.5, A/54/7, A/54/140 and Add.1, A/54/159, A/54/165 and A/54/441; A/C.5/54/3)

1. **Mr. Prempeh** (Chairman of the Board of Auditors), referring to some of the comments made by members of the Fifth Committee during their consideration of the reports of the Board at the current session, said that the Board concurred with the observation that the long-standing issue of the term of office of the Board members must be resolved. The Board was grateful to the delegations that had commended the quality of its work and reports, and would endeavour to ensure that its work reflected best practices.

2. The Board shared the view that the timely implementation of its recommendations was important for the sound financial management of the Organization. With respect to the status of implementation of its recommendations, the Board would follow up the matter during its audits of the financial statements of the United Nations and its funds and programmes for the biennium ending 31 December 1999, and its comments would be included in annexes to the respective reports. The Board appreciated the positive comments made in relation to its first biennial report on the implementation of its recommendations.

3. With respect to the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board would continue to take into account the particularly difficult conditions in which UNHCR operated. However, he agreed with the representatives of Ghana and the United States of America that further efforts on the part of the UNHCR Administration were required to ensure that accurate records were kept on its projects and that stricter control was exercised over the progress of work by implementing partners.

4. The representative of Pakistan had proposed that the Board should submit a concise summary of its report on UNHCR. However, that type of summary was normally prepared to draw together the conclusions and recommendations formulated during the audit of several organizations. Since only one substantive report had been submitted to the General Assembly at its current session, the Board had considered that there was no need to submit a concise summary. However, such a summary had been included at the beginning of the report on UNHCR to serve a purpose similar to that of the concise summary.

5. The Board had taken note of the requests made by the representatives of Pakistan and the United States of America concerning the hiring of consultants in the Secretariat. He reiterated that, during the ongoing audit of the hiring of consultants, the Board would monitor the departments' application of the comprehensive guidelines for the use of consultants in the Secretariat (A/53/385) and the implementation of the Board's own recommendations, including those related to the introduction of Release 5 of the Integrated Management Information System.

6. Lastly, the Board would be pleased to provide explanations and further clarifications of other issues raised by members of the Fifth Committee during informal consultations.

7. **Mr. Fondaumière** (Director, Management Policy Office) said, in reply to a question posed by the representative of the United States of America on measures taken to deal with the year 2000 computer problem, that all of the Organization's business partners had provided the information requested on embedded systems/ microprocessors. An exhaustive building-by-building, floor-by-floor inventory of all such systems had been carried out and all the systems had been tested. No date conversion problems had been noted.

8. With respect to the United States representative's question as to whether any organizations had failed to complete all the necessary readiness measures by September 1999, he said that, while some organizations had not yet achieved full compliance by that date, it was anticipated that all of them would do so on time, in most cases by November 1999.

9. **Mr. Sial** (Pakistan) said that he agreed with the representative of the United States that the issue of the term of office of the Board members must be addressed. He pointed out that the comprehensive guidelines for the use of consultants in the Secretariat (A/53/385) had been amended by General Assembly resolution 53/221, section VIII, paragraph 11. Consequently, the Board should take the provisions of that resolution into account in monitoring the application of the guidelines.

*The meeting rose at 3.20 p.m.*